



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Joseph Chaloka
DOCKET NO.: 07-03966.001-R-1
PARCEL NO.: 09-05-317-020

The parties of record before the Property Tax Appeal Board are Joseph Chaloka, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$53,210
IMPR.: \$52,670
TOTAL: \$105,880

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,920 square feet of land area has been improved with a 78-year old, one-story single-family dwelling of frame exterior construction containing 1,340 square feet of living area. Features include a partial, unfinished basement, central air conditioning, a fireplace, and a detached one-car garage of 273 square feet of building area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted a grid analysis of four sales comparables said to be located from "across street" to within 1-mile of the subject property. The four parcels ranged in size from 3,960 to 9,100 square feet of land area and were improved with one split-level and three, one-story frame or masonry dwellings that range in age from 38 to 57 years old for consideration. The comparables range in size from 1,241 to 1,410 square feet of living area. Two comparables have full basements and three comparables have garages ranging in size from 216 to 528 square

feet of building area. The sales occurred from June 2007 to April 2008 for prices ranging from \$229,000 to \$275,000 or from \$163.57 to \$221.60 per square foot of living area, including land.

Also attached to the appeal was a Comparative Market Analysis setting forth 14 suggested comparable properties, 8 of which had sold between May and August 2007 and 6 of which were active listings at the time of the analysis. The comparables consisted of ten, one-story, three, one and one-half-story, and one, two-story dwelling. No specific ages or living area square footages were set forth for the individual properties. Each comparable said to have a basement, six of which had finished area and two of which were walkout style. These comparables sold or were listed for prices ranging from \$225,000 to \$349,900. The market analysis indicated that the subject property should have a suggested marketing price of \$274,900.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$96,070 or to reflect a market value of approximately \$288,210 or \$215.08 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$105,880 was disclosed. The subject's assessment reflects an estimated market value of \$318,340 or \$237.57 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County of 33.26%. In support of the subject's assessment, the board of review presented a three-page memorandum prepared by the township assessor along with a grid analysis reiterating ten of the appellant's suggested comparables and setting forth five comparables the assessor contends support the subject's estimated market value.

The five comparables consist of one-story frame dwellings that range in age from 59 to 77 years old. The dwellings range in size from 1,026 to 1,416 square feet of living area. Each comparable was said to have a full or partial unfinished basement and a garage ranging in size from 320 to 720 square feet of building area. Three of the comparables sold between June 2004 and February 2006 for prices ranging from \$233,000 to \$340,000 or from \$227.10 to \$240.11 per square foot of living area, including land.

In examining the appellant's comparables, the assessor noted that only one-story comparables should be considered and also only comparables in the subject's neighborhood code as assigned by the assessor are appropriate for comparison purposes. As to the four comparables appellant described in the grid, the assessor reported the following: comparable #1 was purchased for purposes of demolition; comparable #2, a much smaller lot, was improved with a dwelling of only 1,176 square feet in size and is located in a different neighborhood; and comparable #3, located in a different area, has only 744 square feet of living area meaning

that it sold for \$336.02 per square foot of living area, including land, and it has no garage.

Based on this evidence, the board of review requested confirmation of the subject's market value as reflected by its assessment.

In written rebuttal, the appellant equated the market analysis submitted in this matter with an appraisal of the subject property which appellant argued should be sufficient to establish overvaluation of the property. Appellant also argued that board of review comparable #2, the highest selling price among the board's comparables, was a larger dwelling with a much larger garage and a larger lot size.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

Since appellant's market analysis failed to indicate the actual age of the individual property, the living area square footage of the dwelling, and/or other specific details by which an analysis could be performed, the Board has not considered any of those suggested comparable properties set forth in the market analysis. The Property Tax Appeal Board has examined the four detailed comparables in appellant's grid analysis and the three comparable sales in the board of review's grid analysis; the Property Tax Appeal Board has not considered board of review comparables #4 and #5 since there was no recent sales data to address the appellant's overvaluation argument. The Board has also given less weight to appellant's comparables #2 and #3 due to differences in lot size, dwelling size, foundation, and/or garage feature.

Thus, the Board finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between June 2004 and November 2007 for prices ranging from \$189.72 to \$240.11 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$318,340 or \$237.57 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment

reflects a market value that falls within the range established by the most similar comparables on a per square foot basis and is very similar to board of review comparable #1 which was quite similar to the subject dwelling in size, age, foundation, and other features. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.